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RICHARD W. WIEKING
CLERK
U.S. DISTRICT COURT
NO. DIST. OF CA. S.J.

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10 UNITED STATES DISTRICT COURT
11 NORTHERN DISTRICT OF CALIFORNIA
12 SAN JOSE DIVISION

13 STEVEN NERAYOFF,

14 Plaintiff,

15 v.

16 RAGER, BELL, DOSKOCIL and MEYER,
17 BRAD DOSKOCIL,

18 Defendants.

C07 03101 HRL
Case No.:

COMPLAINT FOR PROFESSIONAL
NEGLIGENCE

DEMAND FOR TRIAL BY JURY

19 COMES NOW Plaintiff, and demanding trial by jury, alleges as follows:

20 GENERAL ALLEGATIONS

21 1. Plaintiff, Steven Nerayoff ("Neryaoff"), is an individual residing in the State of New
22 York.

23 2. Defendant, Rager, Bell, Daskocil, and Meyer ("Rager"), is an accounting firm of
24 unknown form, whose principal place of business is in the County of Los Angeles, California.

25 3. Defendant, Brad Daskocil ("Daskocil"), is, and all times herein mentioned was, a
26 certified public accountant licensed to practice at least in the State of California. On information and
27 belief, Daskocil is a citizen of the State of California.

28 JURISDICTION

4. The Court has jurisdiction of this Complaint, pursuant to 28 USC 1332, as the parties are

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1 citizens of different states and the amount in controversy exceeds \$75,000.

2 **VENUE**

3 5. Venue is proper in the Northern District of California under 28 USC 1391(a), in that a
4 substantial part of the events or omissions giving rise to the claim occurred in said District.

5 **FIRST CLAIM FOR RELIEF (PROFESSIONAL NEGLIGENCE)**

6 6. Defendants Rager and Daskocil, and each of them, rendered to Plaintiff accounting,
7 income tax planning, income tax return preparation, and audit representation services with respect to
8 Plaintiff's Federal and State income tax obligations and returns for calendar years 1999, 2000, and
9 2001.

10 7. Defendants Rager and Daskocil, and each of them, failed to exercise the proper degree of
11 knowledge and skill common to Certified Public Accountants. The negligence of Defendants Rager
12 and Daskocil, and each of them, was a substantial contributing factor to the issuance to Plaintiff, by
13 the Internal Revenue Service, of notices of deficiencies and assessments of additional taxes, interest
14 and penalties due in amounts not yet determined exactly, but totaling in the millions of dollars, and
15 further to Plaintiff being required to retain the services of other professionals to assist him in
16 negotiating with, and contesting, the notices of deficiencies and assessments of the Internal Revenue
17 Service, all to Plaintiff's damage in an amount to be determined at trial.

18 **WHEREFORE**, Plaintiff prays judgment as follows:

- 19 1. For damages, according to proof;
20 2. For costs;
21 3. For interest; and
22 4. For such other and further relief as the Court may deem proper.

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24 **Demand for Jury Trial**

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1 Dated: June 3, 2007

2 **RICE & BRONITSKY**

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4 By: 

5 Paul E. Rice
6 Attorneys for Plaintiff
7 Steven Nerayoff
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